

# Exhibit 8

**UNITED STATES DISTRICT COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

CUSTOMS AND TAX ADMINISTRATION  
OF THE KINGDOM OF DENMARK  
(SKATTEFORVALTNINGEN) TAX REFUND  
SCHEME LITIGATION

This document relates to:  
19-cv-01893

MASTER DOCKET

18-md-2865 (LAK)

**JUDGMENT**

**WHEREAS**, after a Jury Trial before the Honorable Lewis A. Kaplan, United States District Judge, it is hereby

**ORDERED, ADJUDGED, AND DECREED** that Plaintiff Skatteforvaltningen (“SKAT”) has judgment against the defendants Elizabeth van Merkensteijn and Azalea Pension Plan, jointly and severally, on its ~~fraud and negligent misrepresentation tort~~ claims in the sum of \$4,777,650.44, ~~plus pre-judgment interest in the amount of \$4,613,694.34~~, less the amount of \$[REDACTED] credited against the judgment pursuant to New York General Obligations Law § 15-108, for a total judgment of \$[REDACTED] on those claims; and in the sum of \$1,866,667.14 on its ~~unjust enrichment, money had and received, and payment by mistake~~ restitution claims, ~~plus prejudgment interest in the amount of \$1,758,246.89, for a total judgment of \$3,624,914.03 on those claims~~; and it is further

**ORDERED, ADJUDGED, AND DECREED** that because SKAT’s judgment for its ~~fraud and negligent misrepresentation tort~~ claims exceeds and includes SKAT’s judgment for ~~its unjust enrichment, money had and received, and payment by mistake~~ restitution claims, the Clerk of Court is directed to enter judgment in favor of SKAT for \$[REDACTED], plus interest to accrue

thereon at the rate prescribed by 28 U.S.C § 1961; and it is further

**ORDERED, ADJUDGED, AND DECREED** that, without affecting the finality of this final order in any respect, the Court hereby reserves jurisdiction over such matters as may properly come before the Court, including enforcement of the judgment; and it is further

**ORDERED, ADJUDGED, AND DECREED** that, upon the entry of this final order, the above-captioned case is closed.

DATED: New York, New York  
February , 2025

**SO ORDERED:**

**TAMMI M. HELLWIG**

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**Lewis A. Kaplan**  
**United States District Judge**

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**Clerk of Court**

**BY:**

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**Deputy Clerk**